

North Carolina relating to the collection, sale, and foreclosure of taxes by municipalities.

"Sec. 6.3. *Town Finance Officer.* The Town Manager may appoint a Town Finance Officer to perform the duties of the Finance Officer as required by the Local Government Budget and Fiscal Control Act

"Sec. 6.4. *Consolidation of Functions.* The Town Manager may, with the approval of the Board of Commissioners, consolidate any two or more of the positions of Town Clerk, Town Tax Collector, and Town Finance Officer, or may assign the functions of any one or more of these positions to the holder or holders of any other of these positions. The Town Manager may also, with the approval of the Board of Commissioners himself perform all or any part of the functions of any of the named offices, in lieu of appointing other persons to perform the same.

"ARTICLE VII. TOWN ATTORNEY

"Sec. 7.1. *Appointment; Qualifications; Term; Compensation.* The Board of Commissioners shall appoint a Town Attorney who shall be an attorney at law licensed to engage in the practice of law in North Carolina and who need not be a resident of the Town during his tenure. The Town Attorney shall serve at the pleasure of the Board and shall receive such compensation as the Board shall determine.

"Sec. 7.2. *Duties of Town Attorney.* It shall be the duty of the Town Attorney to prosecute and defend suits for and against the Town; to advise the Mayor, Board of Commissioners, Town Manager, and other Town officials with respect to the affairs of the Town; to draw all legal documents relating to the affairs of the Town; to draw proposed ordinances when requested to do so; to inspect and pass upon all agreements, contracts, franchises and other instruments with which the Town may be concerned; and to perform such other duties as may be required of him by virtue of his position of Town Attorney.

"ARTICLE VIII. FINANCE

"Sec. 8.1. *Custody of Town Money.* All moneys received by the Town for or in connection with the business of the Town Government shall be paid promptly into the Town depository or depositories. Such institutions shall be designated by the Town Board in accordance with such regulations and subject to such requirements as to security for deposits and interest thereon as may be established by the General Statutes of North Carolina. All interest on moneys belonging to the Town shall accrue to the benefit of the Town. All moneys belonging to the Town shall be disbursed only in accordance with the provisions of the Local Government Budget and Fiscal Control Act.

"Sec. 8.2. *Independent Audit.* As soon as practicable after the close of each fiscal year, an independent audit shall be made of all books and accounts of the Town Government in accordance with the Local Government Budget and Fiscal Control Act.

"ARTICLE IX. POLICE

"Sec. 9.1. The jurisdiction of the police force is hereby extended three miles beyond the corporate boundaries, and is further extended to include all Town-owned property and facilities whether located within or outside the corporate limits, and all members of the police force shall have upon and within such property and facilities all rights, power and authority as they have within the corporate limits.

"Sec. 9.2. *Effect of Ordinances on Town Property.* All applicable ordinances of